

July 28, 2009

Mr. Paul Legrady  
Kaulkin Ginsberg  
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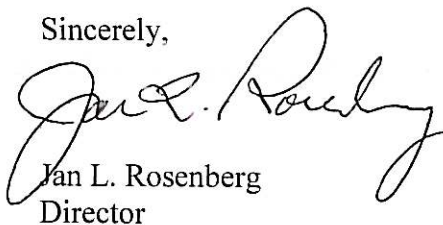
Dear Paul,

Martin Dunphy and I appreciate the candid feedback and analysis you have done during your consultation at the Marlin Companies in the United Kingdom. We both feel it important that expert outside opinions be integrated with our own views in order we properly manage and grow the business. Your final report was quite valuable and we are implementing several of the recommendations.

Mark Russell also provided valuable advice to Marlin as determine our strategic course forward as a company. These are turbulent times and it is important to obtain the "macro" view in order proper decisions be made.

Please feel free to have any potential clients call me for a reference.

Sincerely,



Jan L. Rosenberg  
Director